Attorney Docket No: M-15327 US

## DECLARATION FOR PATENT APPLICATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below adjacent to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of subject matter (process, machine, manufacture, or composition of matter, or an improvement thereof) which is claimed and for which a patent is sought by way of the application entitled

parent is sought by way of the application entitled						
	Use of Multiple Etching Steps to Reduce Lateral Etch Undercut					
which (check)		is attached hereto. and is amended by the was filed on and was amended on	Preliminary Amendment attache as Application Serial No. (if applicable).	ed hereto.		
I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.						
		to disclose information, al Regulations, § 1.56.	which is material to patentability	y as defined	l in	
I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:						
Prior Foreign Application(s) Priority Claimed						
Number		Country	Day/Month/Year Filed	Yes	No	
I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:						
Provisional Application Number Filing Date						
I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) or PCT international application(s) designating the United States of America listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose information, which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56, which became available between the filing date of the prior application(s) and the national or PCT international filing date of this application:						

Application Serial No.	Filing Date	Status (patented, pending, abandoned)

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I hereby appoint the following practitioners to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith:

## Cust mer No. 32605

Please address all telephone calls to:

## Michael Shenker MacPHERSON KWOK CHEN & HEID LLP

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I declare that all statements made herein of my own knowledge are true, all statements made herein on information and belief are believed to be true, and all statements made herein are made with the knowledge that whoever, in any matter within the jurisdiction of the Patent and Trademark Office, knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be subject to the penalties including fine or imprisonment or both as set forth under 18 U.S.C. 1001, and that violations of this paragraph may jeopardize the validity of the application or this document, or the validity or enforceability of any patent, trademark registration, or certificate resulting therefrom.

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